



# Quarterly Summary of State and Local Tax Revenue

April-June 1971

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U.S. DEPARTMENT OF COMMERCE/Bureau of the Census

Taxes collected by State and local governments in the United States totaled 94.3 billion during the 12 months ended with June 1971. This reflects an increase of 6.2 billion, or 7.0 percent from a year earlier. State taxes amounted to 51.0 billion, or 6.6 percent more than in the 12 months ended with June 1970. The yield of locally imposed taxes rose 7.4 percent to 43.3 billion. Following is a summary by type of tax.

Type of tax	Amount (in millions of dollars) 12 months ended with June		Percent increase or decrease (-)
	1971	1970	
Total.....	94,279	88,128	7.0
Property.....	38,260	35,723	7.1
Other than property....	56,019	52,405	6.9
General sales and gross receipts.....	17,710	16,273	8.8
Motor fuel sales.....	6,604	6,250	5.7
Individual income.....	11,544	10,691	8.0
Corporation net income.....	3,391	3,653	-7.2
Motor vehicle and operators' licenses.	3,257	3,029	7.5
All other.....	13,513	12,509	8.0

During the second quarter of calendar 1971, collections of State and local taxes amounted to 25.4 billion. As compared with the corresponding quarter of 1970, this indicates a rise of 1.1 billion, or 4.4 percent, with State tax revenue up 7.5 percent and local taxes down 0.3 percent. The decrease in local taxes reflects delayed collections in Cook County, Illinois, resulting from an extension of the property tax penalty date. These and other quarterly amounts are reported in table 1.

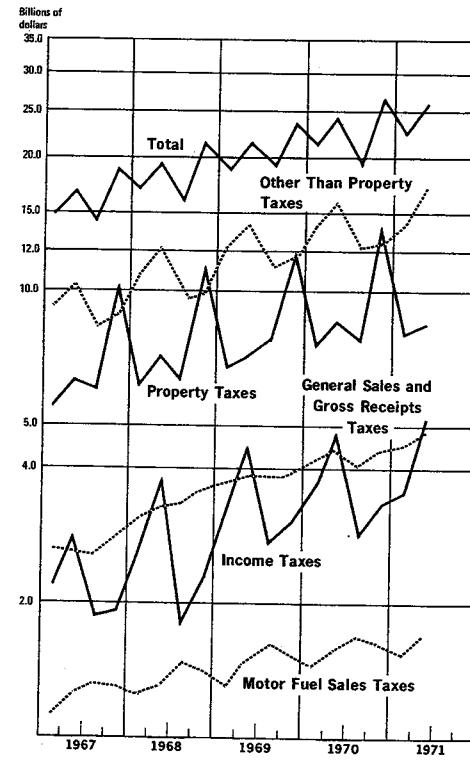
The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since 1967.

Numerous factors influence the quarterly pattern of collections for particular tax categories. For example, the timing of income tax collections is affected by filing dates early in the calendar year (but with this factor increasingly

tempered by withholding provisions for personal income taxes in a growing number of States). The pattern of property tax collections is determined by legal provisions establishing tax liability dates and allowing payments by installments. However, there is considerable diversity from State to State with regard to these characteristics of property taxation.

Trends and seasonal variations in State and local tax revenue during the period covered by table 1 have also been influenced by numerous other factors, including statutory changes in tax

Trends in Quarterly Collections of State and Local Taxes, Total and Selected Types:  
1967 to 1971



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rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major shifts in the method or timing of collections, such as the adoption or revision of withholding or installment provisions. Such factors are likely to deserve special attention in the interpretation of significant changes in individual States' collections from particular taxes, as presented in table 3.<sup>1</sup>

Table 2 reports local collections of property taxes for selected local areas. The table lists, in State order, each of the standard metropolitan statistical areas (SMSA's) which had a population of 700,000 or more in 1960; the component counties of such SMSA's; and all other county-type areas that had a 1960 population of 250,000 or more. (Because New England SMSA's are not made up of entire counties, the table instead lists certain "State Economic Areas" in Massachusetts and Rhode Island, respectively.)

It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes but are intended to include, where such an arrangement applies, any amounts of State-imposed property taxes collected on behalf of the State by local government offices. The State tax portion makes up a significant part of the collections shown for particular counties in table 2, especially in Alabama, Arizona, Kentucky, Louisiana, New Mexico, and Washington.

## CONCEPTS AND TERMINOLOGY

In this as well as other Census Bureau reports on governmental finances, the concept of "taxes" is intended to comprise all "compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue." Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

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<sup>1</sup>More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports, State Tax Collections in 1970 and State Government Finances in 1970. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1969-70.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report will be suggested by their headings; explicit definitions appear in the reports cited in footnote 1. Of the State-local collections summarized here briefly under the residual heading "All other taxes," a major portion (61 percent in fiscal 1968-69) involves selective sales taxes, such as those on cigarettes, liquor and public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

## SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 1. The remaining 4 percent (making up 8 percent of the local government total, and representing about one-sixth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Census Bureau surveys of local government finances.

Property tax amounts shown in table 1 are estimates based upon information about a stratified sample panel of 530 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from over 90 percent of them. Sampling variation was calculated for the property tax data thus developed from the initial sample survey, covering 1962. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of about 1-1/2 percent.

## ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

**Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: Second Quarter of 1971 and Prior Periods**

(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax						
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
<b>QUARTERS</b>										
1971:										
2d quarter.....	25,352	15,525	19,827	18,464	4,803	1,689	3,847	1,262	943	4,344
1st quarter.....	22,877	13,310	9,567	8,406	4,498	1,558	2,740	915	1,266	3,494
1970:										
4th quarter.....	26,277	11,377	14,900	13,653	4,354	1,650	2,658	623	507	2,832
3d quarter.....	19,773	10,762	9,011	7,737	4,055	1,707	2,299	591	541	2,843
2d quarter.....	24,288	14,436	9,852	8,566	4,394	1,590	3,443	1,416	927	3,952
1st quarter.....	21,240	12,627	8,613	7,546	4,185	1,479	2,714	955	1,175	3,186
1969:										
4th quarter.....	23,610	10,610	13,000	11,889	3,900	1,551	2,425	678	460	2,707
3d quarter.....	18,990	10,130	8,860	7,722	3,794	1,630	2,109	604	467	2,664
2d quarter.....	21,246	12,967	8,279	7,153	3,797	1,459	3,181	1,258	818	3,580
1st quarter.....	18,980	11,352	7,628	6,792	3,643	1,334	2,278	959	1,161	2,813
1968:										
4th quarter.....	21,254	9,035	12,219	11,310	3,496	1,424	1,728	519	413	2,364
3d quarter.....	15,971	8,716	7,255	6,253	3,305	1,480	1,720	455	369	2,389
2d quarter.....	19,217	11,206	8,011	7,093	3,265	1,331	2,725	958	753	3,092
1st quarter.....	16,752	9,983	6,769	6,001	3,164	1,255	1,888	707	1,112	2,625
1967:										
4th quarter.....	18,726	7,868	10,858	10,023	2,924	1,308	1,468	412	383	2,208
3d quarter.....	14,193	7,356	6,837	5,984	2,573	1,332	1,385	402	302	2,215
2d quarter.....	16,496	9,450	7,046	6,249	2,606	1,249	1,985	852	706	2,849
1st quarter.....	14,827	8,679	6,148	5,430	2,638	1,133	1,454	740	1,055	2,377
1966:										
4th quarter.....	16,775	6,895	9,880	9,121	2,505	1,225	1,218	314	351	2,041
3d quarter.....	12,624	6,808	5,816	5,093	2,396	1,278	1,203	324	288	2,042
2d quarter.....	15,784	8,992	6,792	6,012	2,524	1,178	1,840	778	661	2,791
1st quarter.....	13,754	8,186	5,568	4,997	2,454	1,094	1,161	708	1,051	2,289
<b>12 MONTHS ENDING</b>										
June 1971.....	94,279	50,974	43,325	38,260	17,710	6,604	11,544	3,391	3,257	13,513
March 1971.....	93,215	49,885	43,330	38,362	17,301	6,505	11,140	3,545	3,241	13,121
December 1970.....	91,578	49,202	42,376	37,502	16,988	6,426	11,114	3,585	3,150	12,813
September 1970.....	88,911	48,435	40,476	35,738	16,534	6,327	10,881	3,640	3,103	12,688
June 1970.....	88,128	47,803	40,325	35,723	16,273	6,250	10,691	3,653	3,029	12,509
March 1970.....	85,086	46,334	38,752	34,310	15,676	6,119	10,429	3,495	2,920	12,137
December 1969.....	82,826	45,059	37,767	33,556	15,134	5,974	9,993	3,499	2,906	11,764
September 1969.....	80,470	43,484	36,986	32,977	14,730	5,847	9,296	3,340	2,859	11,421
June 1969.....	77,451	42,070	35,381	31,508	14,241	5,697	8,907	3,191	2,761	11,146
March 1969.....	75,422	40,309	35,113	31,448	13,709	5,569	8,451	2,891	2,696	10,658
December 1968.....	73,194	38,940	34,254	30,657	13,230	5,490	8,061	2,639	2,647	10,470
September 1968.....	70,666	37,773	32,893	29,370	12,658	5,374	7,801	2,532	2,617	10,314
June 1968.....	68,888	36,413	32,475	29,101	11,926	5,226	7,466	2,479	2,550	10,140
March 1968.....	66,167	34,657	31,510	28,257	11,267	5,144	6,726	2,373	2,503	9,897

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the non-property tax revenue shown, about 92 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1969-70 and earlier years. See text discussion of "Sources of Data and Limitations."

<sup>a</sup>Property taxes reflect a sharp decline in Cook County, Illinois, due to an extension of the tax payment penalty date.

## QUARTERLY TAX REPORT

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1971, and Prior Periods

(Dollar amounts in millions)

Area	Area population, 1970 <sup>1</sup>	Collections, 12 months ended June			Area	Area population, 1970 <sup>1</sup>	Collections, 12 months ended June							
		1971	1970	Percent change			1971	1970	Percent change					
<b>ALABAMA</b>														
Jefferson County.....	644,991	40.0	37.4	7.0	Honolulu city.....	629,176	73.0	64.7	12.8					
Mobile County.....	317,308	16.8	15.9	5.7										
<b>ARIZONA</b>														
Maricopa County.....	967,522	163.1	136.9	19.1	ILLINOIS (See also Missouri)	6,978,947	706.5	1,787.2	-60.5					
Pima County.....	351,667	71.9	62.8	14.5	Cook County.....	5,492,369	2,387.4	1,483.3	-73.9					
<b>CALIFORNIA</b>					Du Page County.....	491,882	125.6	116.4	7.9					
Anaheim-Santa Ana-Garden Grove SMSA (Orange County).....	1,420,386	383.9	328.6	16.8	Kane County.....	251,005	54.8	51.5	6.4					
Los Angeles-Long Beach SMSA (Los Angeles County).....	7,032,075	2,195.5	1,866.9	17.6	Lake County.....	382,638	96.1	56.8	69.2					
San Bernardino-Riverside-Ontario SMSA.....	1,143,146	300.9	266.9	12.7	McHenry County.....	111,555	12.1	24.1	-49.8					
Riverside County.....	459,074	125.2	110.5	13.3	Will County.....	249,498	30.5	55.1	-44.7					
San Bernardino County.....	684,072	175.7	156.4	12.3										
San Diego SMSA (San Diego County).....	1,357,854	303.0	242.6	24.9	<b>INDIANA</b>									
San Francisco-Oakland SMSA.....	3,109,519	1,102.3	987.8	11.6	(See also Kentucky and Ohio)	1,109,882	2,248.2	2,208.5	19.0					
Alameda County.....	1,073,184	339.9	312.9	8.6	Indianapolis SMSA.....	30,870	5.5	5.2	5.8					
Contra Costa County.....	558,389	211.9	173.4	22.2	Boone County.....	54,532	12.5	6.0	108.3					
Marin County.....	206,038	69.4	61.1	13.6	Hancock County.....	35,096	5.7	5.3	7.5					
San Francisco city.....	715,674	277.0	259.8	6.6	Hendricks County.....	53,974	8.3	7.1	16.9					
San Mateo County.....	556,234	204.1	180.6	13.0	Johnson County.....	61,138	13.0	4.9	165.3					
Other counties:					Marion County.....	792,299	190.6	171.5	11.1					
Fresno.....	413,053	99.4	95.3	4.3	Morgan County.....	44,176	5.3	5.5	-3.6					
Kern.....	329,162	103.1	89.8	14.8	Shelby County.....	37,797	(NA)	(NA)	(NA)					
Sacramento.....	631,498	156.5	126.9	23.3	Lake County.....	546,253	176.5	72.5	143.4					
Santa Clara.....	1,064,714	328.9	279.0	17.9										
<b>COLORADO</b>														
Denver SMSA.....	1,227,529	252.1	228.6	10.3	<b>IOWA</b>									
Adams County.....	185,789	27.2	29.5	-7.8	Polk County.....	286,101	73.2	79.3	-7.7					
Arapahoe County.....	162,142	33.4	30.4	9.9										
Boulder County.....	131,889	28.5	23.1	23.4	<b>KANSAS</b>									
Denver city.....	514,678	114.6	101.3	13.1	(See also Missouri)	350,694	77.1	72.4	6.5					
Jefferson County.....	233,031	48.4	44.3	9.3	Sedgwick County.....	826,553	2,289.0	2,286.5	2.9					
<b>CONNECTICUT</b>														
Fairfield County.....	792,814	249.9	209.6	19.2	KENTUCKY (See also Ohio)	695,055	75.6	72.1	4.9					
Hartford County.....	816,737	248.0	222.4	11.5	Clark County, Ind.....	75,876	(NA)	(NA)	(NA)					
New Haven County.....	744,948	223.4	174.9	27.7	Floyd County, Ind.....	55,622	8.5	7.8	9.0					
<b>DELAWARE</b>														
New Castle County.....	385,856	37.1	36.8	0.8	<b>LOUISIANA</b>									
<b>DISTRICT OF COLUMBIA</b>														
Washington, D.C.-Md.-Va. SMSA.....	2,861,123	2,535.1	490.0	9.2	New Orleans SMSA.....	1,045,809	2,273.3	2,208.6	8.3					
Washington, D.C.....	756,510	108.4	118.1	-8.2	Jefferson Parish.....	337,568	36.8	32.9	11.9					
Montgomery County, Md.....	522,809	121.8	114.2	6.7	New Orleans city.....	593,471	39.1	37.7	3.7					
Prince Georges County, Md.....	660,567	120.6	109.0	10.6	St. Bernard Parish.....	51,185	(NA)	(NA)	(NA)					
Alexandria city, Va.....	110,938	23.5	20.3	15.8	St. Tammany Parish.....	63,585	4.6	3.7	24.3					
Arlington County, Va.....	174,284	49.4	30.4	62.5	<b>MARYLAND</b>									
Fairfax city, Va.....	21,970	(NA)	3.4	(NA)	(See also District of Columbia)	2,070,670	2,330.8	2,313.2	5.6					
Fairfax County, Va.....	455,021	84.4	73.8	14.4	Baltimore SMSA.....	297,539	33.3	33.0	0.9					
Falls Church city, Va.....	10,772	2.2	2.2	-	Anne Arundel County.....	905,759	166.6	153.9	8.3					
Loudoun County, Va.....	37,150	4.9	4.6	6.5	Baltimore city.....	621,077	102.8	94.9	8.3					
Prince William County, Va.....	111,102	17.2	14.0	22.9	Carroll County.....	69,006	7.7	12.4	-37.9					
<b>FLORIDA</b>					Harford County.....	115,378	14.4	13.0	10.8					
Miami SMSA (Dade County).....	1,267,792	234.8	200.0	17.4	Howard County.....	61,911	(NA)	(NA)	(NA)					
Tampa-St. Petersburg SMSA.....	1,012,594	112.3	124.1	-9.5	<b>MASSACHUSETTS</b>									
Hillsborough County.....	490,265	46.8	53.7	-26.5	Boston <sup>4</sup> .....	3,375,396	1,079.6	930.9	16.0					
Pinellas County.....	522,329	65.5	60.4	8.4	Essex County.....	637,887	166.3	146.5	13.5					
Other counties:					Middlesex County.....	1,397,268	442.0	359.9	22.8					
Broward.....	620,100	100.4	85.2	17.8	Norfolk County.....	605,051	193.4	166.3	16.3					
Duval (Jacksonville city).....	528,865	54.4	52.9	2.8	Suffolk County.....	735,190	277.9	258.2	7.6					
Orange.....	344,311	37.7	36.1	4.4	<b>MICHIGAN</b>									
<b>GEORGIA</b>														
Atlanta SMSA.....	1,390,164	247.7	223.2	11.0	Detroit SMSA.....	4,199,931	994.5	892.1	11.5					
Clayton County.....	98,043	11.6	10.0	16.0	Macomb County.....	625,309	128.4	129.8	-1.1					
Cobb County.....	196,793	20.2	18.9	6.9	Oakland County.....	907,871	261.1	198.4	31.6					
De Kalb County.....	415,387	55.0	48.9	12.5	Wayne County.....	2,666,751	605.0	563.9	7.3					
Fulton County.....	607,592	154.6	139.9	10.5	<b>OTHER COUNTIES</b>									
Gwinnett County.....	72,349	6.3	5.5	14.5	Genesee.....	444,341	91.8	83.3	10.2					
					Kent.....	411,044	71.9	63.3	13.6					

See footnotes at end of table.

**Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1971, and Prior Periods--Continued**

(Dollar amounts in millions)

Area	Area population, 1970 <sup>1</sup>	Collections, 12 months ended June			Area	Area population, 1970 <sup>1</sup>	Collections, 12 months ended June							
		1971	1970	Percent change			1971	1970	Percent change					
<b>MINNESOTA</b>														
Minneapolis-St. Paul SMSA.....	1,813,647	2,481.0	2,395.1	21.7	Cincinnati, Ohio-Ky.-Ind. SMSA.....	1,384,851	231.8	214.1	8.3					
Anoka County.....	154,556	(NA)	(NA)		Clermont County, Ohio.....	95,725	11.8	10.5	12.4					
Dakota County.....	139,808	35.8	31.8	12.6	Hamilton County, Ohio.....	924,018	190.1	172.3	10.3					
Hennepin County.....	960,080	283.1	242.5	16.7	Warren County, Ohio.....	84,925	8.8	8.1	8.6					
Ramsey County.....	476,255	112.0	92.8	20.7	Boone County, Ky.....	32,812	2.7	5.4	-50.0					
Washington County.....	82,948	20.5	7.1	188.7	Campbell County, Ky.....	88,501	6.7	6.6	1.5					
<b>MISSOURI</b>														
Kansas City, Mo.-Kans. SMSA.....	1,253,916	277.1	221.3	25.2	Cleveland SMSA.....	2,064,194	490.9	487.1	0.8					
Cass County, Mo.....	39,448	1.5	1.4	7.1	Cuyahoga County.....	1,721,300	422.4	428.7	-1.5					
Clay County, Mo.....	123,322	19.1	18.4	3.8	Geauga County.....	62,977	13.0	11.2	16.1					
Jackson County, Mo.....	654,558	149.1	104.8	42.3	Lake County.....	197,200	42.1	35.1	19.9					
Platte County, Mo.....	32,081	5.9	5.0	18.0	Medina County.....	82,717	13.4	12.1	10.7					
Johnson County, Kans.....	217,662	58.8	53.1	10.7	Columbus SMSA.....	916,228	2149.0	2142.5	4.6					
Wyandotte County, Kans.....	186,845	42.7	38.6	10.6	Delaware County.....	42,908	6.2	(NA)	(NA)					
St. Louis, Mo.-Ill. SMSA.....	2,363,017	435.8	376.6	15.7	Franklin County.....	833,249	137.4	131.6	4.4					
Franklin County, Mo.....	55,116	7.2	6.3	14.3	Pickaway County.....	40,071	(NA)	(NA)	(NA)					
Jefferson County, Mo.....	105,248	26.3	10.8	143.5	Dayton SMSA.....	850,266	150.7	142.6	5.7					
St. Charles County, Mo.....	92,954	12.6	10.9	15.6	Greene County.....	125,057	16.0	14.4	11.1					
St. Louis city, Mo.....	622,236	83.6	82.4	1.5	Miami County.....	84,342	12.1	13.2	-8.3					
St. Louis County, Mo.....	951,353	207.1	182.4	13.5	Montgomery County.....	606,148	117.8	110.0	7.1					
Madison County, Ill.....	250,934	45.5	45.9	-0.9	Preble County.....	34,719	4.8	5.0	-4.0					
St. Clair County, Ill.....	285,176	53.5	37.9	41.2	Other counties:									
<b>NEBRASKA</b>														
Douglas County.....	389,455	90.7	82.1	10.5	Lucas.....	484,370	85.5	85.6	-0.1					
<b>NEW JERSEY</b> (See also Pennsylvania)														
Newark SMSA.....	1,856,556	588.3	540.6	8.9	Mahoning.....	303,424	50.0	47.6	5.0					
Essex County.....	929,986	307.4	282.9	8.7	Stark.....	372,210	40.2	43.9	-8.4					
Morris County.....	383,454	122.2	110.8	10.3	Summit.....	553,371	104.0	112.7	-7.7					
Union County.....	543,116	158.7	146.9	8.0	<b>OKLAHOMA</b>									
<b>PATERSON-CLIFTON-PASSAIC SMSA</b>										Oklahoma County.....	526,805	62.8	61.9	1.5
Bergen County.....	898,012	283.7	244.2	16.2	Tulsa County.....	401,663	61.3	55.5	10.5					
Passaic County.....	460,782	124.2	102.9	20.7	<b>OREGON</b>									
Other counties:					Portland, Oreg.-Wash. SMSA.....	1,009,129	227.7	183.2	24.3					
Hudson.....	609,266	173.5	138.9	24.9	Clackamas County, Oreg.....	166,088	38.1	13.8	176.1					
Mercer.....	303,968	88.7	77.6	14.3	Multnomah County, Oreg.....	556,667	132.4	121.1	9.3					
Middlesex.....	583,813	158.5	131.7	20.3	Washington County, Oreg.....	157,920	37.5	31.1	20.6					
Monmouth.....	459,379	138.4	111.9	23.7	Clark County, Wash.....	128,454	19.7	17.2	14.5					
<b>NEW MEXICO</b>										<b>PENNSYLVANIA</b>				
Bernalillo County.....	315,774	38.4	33.7	13.9	Philadelphia, Pa.-N.J. SMSA.....	4,817,914	819.7	712.0	15.1					
<b>NEW YORK</b>										Bucks County, Pa.....	415,056	70.6	56.4	25.2
Buffalo SMSA.....	1,349,211	318.2	278.7	14.2	Chester County, Pa.....	278,311	38.9	39.6	-1.8					
Erie County.....	1,113,491	267.0	231.2	15.5	Delaware County, Pa.....	600,035	135.7	111.7	21.5					
Niagara County.....	235,720	51.2	47.5	7.8	Montgomery County, Pa.....	623,799	144.9	136.5	6.2					
New York SMSA.....	11,528,649	3,569.1	3,235.9	10.3	Philadelphia city, Pa.....	1,948,609	213.1	194.6	9.5					
Nassau County.....	1,422,905	671.8	586.1	14.6	Burlington County, N.J.....	323,132	68.5	53.9	27.1					
New York City.....	7,867,760	2,023.9	1,860.0	8.8	Camden County, N.J.....	456,291	109.3	90.4	20.9					
Rockland County.....	229,903	100.9	70.0	44.1	Gloucester County, N.J.....	172,681	38.7	28.9	33.9					
Suffolk County.....	1,116,672	390.3	380.8	2.5	<b>PITTSBURGH SMSA</b>									
Westchester County.....	891,409	382.2	339.0	12.7	Pittsburgh SMSA.....	2,401,245	359.9	331.6	8.5					
Rochester SMSA.....	882,667	215.8	177.1	21.9	Allegheny County.....	1,605,016	277.1	257.9	7.4					
Livingston County.....	54,041	9.0	8.6	Beaver County.....	208,418	24.9	23.9	4.2						
Monroe County.....	711,917	183.6	147.6	24.4	Washington County.....	210,876	21.5	16.8	28.0					
Orleans County.....	37,305	5.9	5.7	Westmoreland County.....	376,935	36.4	33.0	10.3						
Wayne County.....	79,404	17.3	15.2	Other counties:										
Other counties:				Berks.....	296,382	34.7	34.0	2.1						
Albany.....	285,618	63.4	54.9	Erie.....	263,654	49.7	38.7	28.4						
Oneida.....	273,037	43.6	43.8	Lancaster.....	319,693	33.4	24.5	36.3						
Onondaga.....	472,185	100.4	83.8	Luzerne.....	342,301	27.6	32.0	-13.8						
<b>NORTH CAROLINA</b>										<b>RHODE ISLAND</b>				
Mecklenburg County.....	354,656	52.9	44.9	Providence-Pawtucket-Warwick <sup>5</sup> .....	768,580	149.0	141.0	5.7						
				Bristol County.....	459,937	10.0	8.9	12.4						
				Kent County.....	142,382	26.1	23.7	10.1						
				Providence County.....	580,261	112.9	108.4	4.2						
				<b>TENNESSEE</b>										
				Knox County.....	276,293	31.1	28.1	10.7						
				Nashville-Davidson.....	447,877	58.5	38.7	51.2						
				Shelby County.....	722,014	97.8	84.1	16.3						

See footnotes at end of table.

## QUARTERLY TAX REPORT

**Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1971, and Prior Periods--Continued**

(Dollar amounts in millions)

Area	Area popu- lation, 1970 <sup>1</sup>	Collections, 12 months ended June			Area	Area popu- lation, 1970 <sup>1</sup>	Collections, 12 months ended June		
		1971	1970	Percent change			1971	1970	Percent change
<b>TEXAS</b>									
Dallas SMSA.....	1,555,950	282.1	241.9	16.6	VIRGINIA (See also District of Columbia)				
Collin County.....	66,920	6.1	4.4	38.6	Norfolk city.....	307,951	25.8	25.2	2.4
Dallas County.....	1,327,321	262.0	225.0	16.4	WASHINGTON (See also Oregon)				
Denton County.....	75,633	6.9	5.7	21.1	Seattle-Everett SMSA.....	1,421,869	291.2	255.9	13.8
Ellis County.....	46,638	4.1	3.6	13.9	King County.....	1,156,633	248.1	222.1	11.7
Kaufman County.....	32,392	2.1	2.4	-12.5	Snohomish County.....	265,236	43.1	33.8	27.5
Rockwall County.....	7,046	0.9	0.8	12.5	Other counties:				
Houston SMSA.....	1,985,031	360.4	320.4	12.5	Pierce.....	411,027	52.5	45.8	14.6
Brazoria County.....	108,312	29.7	28.1	5.7	Spokane.....	287,487	34.5	31.8	8.5
Fort Bend County.....	52,314	8.8	8.0	10.0	WEST VIRGINIA				
Harris County.....	1,741,912	310.4	274.7	13.0	Kanawha County.....	229,515	23.1	22.1	4.5
Liberty County.....	33,014	4.4	4.6	-4.4	WISCONSIN				
Montgomery County.....	49,479	7.1	5.0	42.0	Milwaukee SMSA.....	1,403,688	412.3	367.9	12.1
San Antonio SMSA.....	864,014	84.6	74.0	14.3	Milwaukee County.....	1,054,063	326.9	292.6	11.7
Bexar County.....	830,460	82.5	72.0	14.6	Ozaukee County.....	54,421	13.3	11.6	14.7
Guadalupe County.....	33,554	2.1	2.0	5.0	Washington County.....	63,839	15.6	14.4	8.3
Other counties:					Waukesha County.....	231,365	56.5	49.3	14.6
El Paso.....	359,291	35.8	32.7	9.5					
Tarrant.....	716,317	87.8	76.2	15.2					
<b>UTAH</b>									
Salt Lake County.....	458,607	79.8	76.9	3.8					

- Represents zero or rounds to zero.

NA Not available.

<sup>1</sup>Final population counts from 1970 Census of Population, advance report, Series PC(VI).<sup>2</sup>Total includes amounts estimated for those areas not reporting.<sup>3</sup>Property taxes for the second quarter of 1971 reflect a sharp decline due to an extension of the tax payment penalty date.<sup>4</sup>Massachusetts State Economic Area C.<sup>5</sup>Rhode Island State Economic Area A.Alabama..  
Alaska..  
Arizona..  
Arkansas  
CaliforniaColorado  
Connecti  
Delaware  
District  
Florida.Georgia..  
Hawaii..  
Idaho..  
Illinois  
Indiana..  
Iowa...Kansas..  
Kentucky  
Louisian  
Maine..  
MarylandMassachu  
Michigan  
Minnesot  
Mississip  
Missouri.Montana..  
Nebraska  
Nevada...  
New Hamp  
New JerseNew Mexic  
New York.  
North Car  
North Dal  
Ohio....Oklahoma..  
Oregon...  
Pennsylv  
Rhode Isl  
South CarSouth Dak  
Tennessee  
Texas....  
Utah....  
Vermont..Virginia..  
Washingto  
West Virg  
Wisconsin  
Wyoming..

See fo

## QUARTERLY TAX REPORT

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Table 3. Collections of Selected State Taxes, Second Quarter of 1971 and Prior Periods

State	General sales and gross receipts				Motor fuel sales			
	2d quarter 1971 (thousand dollars)	12-month periods			2d quarter 1971 (thousand dollars)	12-month periods		
		Year ended June 1971 (thousand dollars)	Percent change from--	Year ended March 1971		Year ended June 1971 (thousand dollars)	Percent change from--	Year ended March 1971
Alabama.....	58,171	223,550	2.5	6.9	31,824	121,190	1.9	5.6
Alaska.....	(X)	(X)	(X)	(X)	2,013	10,520	-4.8	1.4
Arizona.....	51,922	193,206	3.1	11.2	18,502	70,719	2.8	8.8
Arkansas.....	32,443	119,648	3.5	10.0	20,228	79,032	2.1	5.5
California.....	447,178	1,796,815	1.5	2.3	165,185	669,737	0.8	-0.4
Colorado.....	39,101	157,412	4.8	13.9	19,408	78,352	2.1	9.8
Connecticut.....	130,578	332,719	28.2	39.2	26,063	102,693	0.9	5.1
Delaware.....	(X)	(X)	(X)	(X)	5,883	19,448	6.1	6.6
District of Columbia <sup>1</sup> .....	20,687	77,707	0.5	8.9	4,284	16,646	-0.6	-2.8
Florida.....	204,239	717,558	0.8	9.0	68,426	246,840	3.6	9.5
Georgia.....	95,131	361,221	2.7	7.6	43,871	165,715	2.4	7.1
Hawaii.....	44,900	177,859	1.8	9.3	5,860	19,481	7.1	9.9
Idaho.....	11,397	45,367	2.8	8.8	6,863	28,802	0.5	6.8
Illinois.....	256,875	1,023,799	-0.4	1.5	82,227	332,018	0.5	6.7
Indiana.....	142,310	404,084	10.4	6.1	42,604	159,596	1.0	5.1
Iowa.....	58,600	215,645	3.2	-4.4	28,280	107,062	5.0	6.2
Kansas.....	43,226	158,710	3.9	9.1	22,134	84,106	1.2	3.3
Kentucky.....	74,850	289,851	2.3	8.3	27,480	111,894	2.1	7.0
Louisiana.....	65,717	233,974	11.0	40.1	32,265	124,593	1.5	4.0
Maine.....	23,028	91,987	3.3	10.5	9,188	39,461	1.0	5.9
Maryland.....	75,512	262,820	2.7	11.0	30,954	119,123	1.9	6.9
Massachusetts.....	54,552	190,003	5.9	12.8	44,005	140,445	0.4	3.4
Michigan.....	238,205	875,406	3.4	5.8	71,400	281,724	0.8	4.8
Minnesota.....	54,443	212,721	2.5	8.7	33,733	126,316	-3.2	3.1
Mississippi.....	63,600	245,835	2.2	7.3	28,264	92,961	0.6	14.2
Missouri.....	87,609	327,187	1.8	-4.6	29,455	121,169	3.0	3.0
Montana.....	(X)	(X)	(X)	(X)	7,080	31,316	2.8	8.5
Nebraska.....	22,079	91,381	3.4	30.1	18,173	68,978	1.6	13.9
Nevada.....	19,913	65,720	12.0	20.1	6,601	26,542	2.3	10.3
New Hampshire.....	(X)	(X)	(X)	(X)	6,840	25,176	2.0	5.5
New Jersey.....	132,352	507,266	3.2	54.9	53,797	208,152	1.8	5.2
New Mexico.....	24,524	95,376	2.6	9.4	9,763	39,720	1.5	5.8
New York.....	306,408	1,166,289	-0.8	5.9	86,851	385,993	0.2	1.7
North Carolina.....	74,230	286,094	2.8	8.2	57,879	226,811	1.0	6.1
North Dakota.....	11,647	54,403	2.5	26.7	5,862	22,200	11.4	12.9
Ohio.....	171,962	674,557	1.5	2.4	81,845	330,139	0.8	3.1
Oklahoma.....	24,393	96,853	0.8	3.8	24,714	96,722	1.8	6.4
Oregon.....	(X)	(X)	(X)	(X)	19,600	74,499	3.2	15.5
Pennsylvania.....	321,886	1,004,193	2.0	5.9	103,724	367,885	0.2	6.6
Rhode Island.....	21,608	82,804	1.8	7.6	7,036	28,551	0.8	3.1
South Carolina.....	55,959	213,660	3.2	11.0	21,164	86,325	-1.8	-1.1
South Dakota.....	11,689	53,200	-1.0	9.2	6,161	25,663	2.3	7.9
Tennessee.....	70,050	264,250	3.6	9.0	36,255	140,113	1.5	7.3
Texas.....	149,194	611,023	2.8	16.1	84,465	343,535	3.1	12.8
Utah.....	24,118	101,607	2.7	11.2	10,437	40,816	2.9	8.0
Vermont.....	4,364	19,478	1.5	14.1	4,473	17,382	1.7	8.0
Virginia.....	58,873	228,624	2.5	8.8	40,547	161,034	3.0	9.9
Washington.....	139,747	538,311	-2.4	-1.5	37,863	144,808	1.7	3.3
West Virginia.....	53,439	174,033	3.3	-2.7	14,252	57,242	3.6	14.6
Wisconsin.....	136,545	339,258	3.8	24.4	34,504	137,062	1.1	5.0
Wyoming.....	8,040	34,075	1.2	10.0	3,982	20,425	0.6	8.5

See footnotes at end of table.

## QUARTERLY TAX REPORT

Table 3. Collections of Selected State Taxes, Second Quarter of 1971 and Prior Periods—Continued

State	Individual income				Motor vehicle and operators' licenses			
	2d quarter 1971 (thousand dollars)	12-month periods			2d quarter 1971 (thousand dollars)	12-month periods		
		Year ended June 1971 (thousand dollars)	Percent change from--			Year ended June 1971 (thousand dollars)	Year ended March 1971	Percent change from--
			Year ended March 1971	Year ended June 1970			Year ended March 1971	Year ended June 1970
Alabama.....	30,109	2119,481	0.2	5.0	2,066	26,683	0.7	3.4
Alaska.....	7,610	35,461	3.0	9.6	3,747	5,623	10.0	-1.9
Arizona.....	26,032	73,831	-11.6	3.2	12,612	24,956	7.7	18.5
Arkansas.....	16,221	44,239	1.9	1.5	4,822	31,773	1.9	7.3
California.....	749,308	1,266,522	5.8	10.1	31,610	278,949	0.8	4.6
Colorado.....	43,417	143,916	8.2	12.4	5,537	25,821	-11.7	-4.8
Connecticut.....	7,640	10,331	49.7	110.2	17,663	44,751	1.0	3.3
Delaware.....	35,828	80,766	15.4	17.9	2,896	11,822	-3.0	-1.0
District of Columbia*	43,677	113,456	16.7	36.6	2,767	14,331	1.6	9.5
Florida.....	(X)	(X)	(X)	(X)	9,654	146,640	1.9	28.9
Georgia.....	60,183	184,955	-5.4	-	18,391	38,149	0.3	2.3
Hawaii.....	30,569	116,231	0.8	10.7	-	-	-	-
Idaho.....	16,042	41,287	8.6	12.6	4,706	15,860	7.4	1.7
Illinois.....	231,542	773,609	6.9	33.7	39,540	260,756	1.4	12.8
Indiana.....	33,051	170,597	2.1	-4.9	23,236	71,070	0.7	16.3
Iowa.....	23,453	115,346	1.2	2.3	11,652	86,621	1.9	7.3
Kansas.....	27,901	82,203	3.5	4.8	6,855	34,225	1.8	-3.6
Kentucky.....	39,019	132,669	1.2	9.3	11,036	32,599	-	6.2
Louisiana.....	37,741	81,867	37.9	70.6	13,180	24,349	9.1	-12.7
Maine.....	5,182	23,878	-7.2	26.3	2,241	15,365	-	5.4
Maryland.....	106,641	413,615	-	3.4	26,292	60,378	1.5	5.1
Massachusetts.....	183,730	569,574	8.8	12.1	14,247	49,817	17.0	-0.8
Michigan.....	130,520	522,597	8.9	12.1	74,610	151,776	10.5	8.4
Minnesota.....	135,312	376,349	13.8	12.5	13,680	67,930	-1.2	3.5
Mississippi.....	17,122	47,154	1.9	8.8	1,965	14,601	1.7	-3.9
Missouri.....	79,269	2181,010	0.8	2.5	13,423	72,010	-10.5	-2.5
Montana.....	13,466	42,381	3.8	9.0	1,626	8,563	-4.7	-3.6
Nebraska.....	13,317	53,888	-4.8	6.8	4,863	26,913	17.2	32.8
Nevada.....	(X)	(X)	(X)	(X)	1,543	9,602	(NA)	(NA)
New Hampshire.....	3,980	5,238	22.9	51.3	6,410	14,199	12.2	4.6
New Jersey.....	5,858	17,923	20.1	31.8	34,673	139,813	1.3	4.3
New Mexico.....	15,331	35,720	36.0	-1.6	2,272	10,024	-21.9	-22.7
New York.....	594,304	2,396,194	-5.3	-3.7	48,600	248,000	1.5	-0.6
North Carolina.....	80,218	301,754	4.6	11.4	7,483	70,633	0.6	6.3
North Dakota.....	9,643	16,877	6.5	10.2	6,769	14,254	55.1	-7.5
Ohio.....	(X)	(X)	(X)	(X)	106,020	162,656	-0.7	2.2
Oklahoma.....	21,797	55,087	7.1	9.0	15,025	73,610	9.2	11.9
Oregon.....	62,309	226,246	3.1	6.2	11,556	50,369	0.1	3.8
Pennsylvania.....	135,067	135,067	(3)	(3)	67,111	179,488	-13.0	42.2
Rhode Island.....	28,995	37,625	(4)	(4)	4,260	14,368	0.3	4.1
South Carolina.....	23,095	108,429	4.4	13.8	3,273	17,541	0.9	4.7
South Dakota.....	(X)	(X)	(X)	(X)	3,888	12,348	-10.3	-8.7
Tennessee.....	9,007	12,383	-1.0	2.2	29,113	64,626	-6.2	3.7
Texas.....	(X)	(X)	(X)	(X)	115,378	174,988	1.0	5.4
Utah.....	24,770	61,883	7.6	0.9	1,811	11,463	2.1	9.7
Vermont.....	12,565	42,849	-3.8	-1.2	5,252	12,854	3.4	3.5
Virginia.....	96,242	312,918	1.4	10.3	32,273	67,873	-0.5	7.4
Washington.....	(X)	(X)	(X)	(X)	6,270	50,938	-0.6	3.1
West Virginia.....	16,587	47,976	3.9	19.8	11,689	24,672	5.2	-7.4
Wisconsin.....	182,887	507,146	0.8	3.5	17,396	72,672	0.3	1.8
Wyoming.....	(X)	(X)	(X)	(X)	3,203	10,930	1.0	5.2

Note: Differences between collections of successive periods may arise not only from trends in the volume of taxable items or transactions, but potentially also from any of numerous other factors, such as statutory changes in the tax rate; changes (by either legislation or judicial rulings) in the coverage of particular taxes; or major shifts in methods of tax collection or its timing, such as adoption or revision of withholding procedures.

\*Represents zero or rounds to zero. NA Not available. X Not applicable.

<sup>1</sup>The amounts for the District of Columbia appear here for convenient reference in relation to corresponding data for individual State governments. However, these amounts are included as local rather than State tax revenue in table 1.

<sup>2</sup>Corporation income taxes tabulated with individual income taxes; allocation not available for individual State presentation.

<sup>3</sup>New tax effective March 4, 1971; declared unconstitutional by State Supreme Court and replaced by statute effective June 1, 1971.

<sup>4</sup>Individual income tax, effective January 1, 1971; supplants prior tax on investment income.